

McELROY, QUIRK & BURCH

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04910 000 Peer Review 5/31/09 2011 PR report

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CFE - Certified Fraud Examiner
MT - Masters of Taxation
CVA - Certified Valuation Analyst
CFP - Certified Financial Planner

SYSTEM REVIEW REPORT

To the Partners of
Roland D. Kraushaar, CPA
and the Peer Review Committee of the Louisiana Society
of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Roland D. Kraushaar, CPA (the firm) in effect for the year ended May 31, 2011. Our review was conducted in accordance with Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

In our opinion, the system of quality control for the accounting and auditing practice of Roland D. Kraushaar, CPA in effect for the year ended May 31, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Roland D. Kraushaar, CPA has received a peer review rating of *pass*.

McElroy Quirk & Burch

Lake Charles, Louisiana
December 15, 2011



CPA Peer Review Program
Administered in Louisiana by the
Society of Louisiana CPAs



AICPA Peer Review Program
Administered by the
Society of Louisiana CPAs

May 16, 2012

Roland D Kraushaar, CPA
Roland D. Kraushaar
1406 Texas Ave
Alexandria, LA 71301

Dear Mr. Kraushaar:

It is my pleasure to notify you that on May 16, 2012 the Society of Louisiana CPAs Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is November 30, 2014. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Please take a few minutes to complete the enclosed evaluation form concerning the administration of the peer review program. You may return the evaluation form to us via email gsnyder@lcpa.org or fax 985-764-4345. Your opinion is important to us.

Sincerely,
SOCIETY OF LOUISIANA CPAs

Stacey Lockwood
Peer Review Program Director
slockwood@lcpa.org 504 904-1136

cc: Martin Chehotsky, CPA

Firm Number: 10120082 Review Number 332845